APPENDIX A

Other Constitutional and Statutory Provisions Involved

United States Constitution, Amendment V. No person * * * shall be compelled in any criminal case to be a witness against himself * * *.

United States Code, title 26, section 5811:

(a) *Rate.* There shall be levied, collected, and paid on firearms transferred in the United States a tax at the rate of $200 for each firearm: *Provided,* That the transfer tax on any gun with combination shotgun and rifle barrels, 12 inches or more but less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and on any gun classified as "any other weapon" under section 5848(5), shall be at the rate of $5. The tax imposed by this section shall be in addition to any import duty imposed on such firearm.

(b) *By whom paid.* Such tax shall be paid by the transferor: *Provided,* That if a firearm is transferred without payment of such tax the transferor and transferee shall become jointly and severally liable for such tax.

(c) *How paid.* Payment of the tax herein provided shall be represented by appropriate stamps to be provided by the Secretary or his delegate.

United States Code, title 26, section 5812:

(a) *Transfers exempt.* This chapter shall not apply to the transfer of firearms—

(1) to the United States Government, any State, Territory, or possession of the United States, or to any political subdivision thereof, or to the District of Columbia;

(2) to any peace officer or any Federal officer designated by regulations of the Secretary or his delegate;

(3) to the transfer of any firearm which is unserviceable and which is transferred as a curiosity or ornament.

(b) *Notice of exemption.* If the transfer of a firearm is exempted as provided in subsection (a), the person transferring such firearm shall notify the Secretary or his delegate of the name and address of the applicant, the number or other mark identifying such firearm, and the date of its transfer, and shall file with the Secretary or his delegate, such documents in proof thereof as the Secretary or his delegate may by regulations prescribe.

United States Code, title 26, section 5813:

(a) *Affixing.* The stamps provided for in section 5811 (c)(1) shall be affixed to the order for such firearm, provided for in section 5814.

United States Code, title 26, section 5814:

(a) *General requirements.* It shall be unlawful for any person to transfer a firearm except in pursuance of a written order from the person seeking to obtain such article, on an application form issued in blank in duplicate for that purpose by the Secretary or his delegate. Such order shall identify the applicant by such means of identification as may be prescribed by regulations under this chapter: *Provided,* That, if the applicant is an individual, such identification shall include fingerprints and a photograph thereof.

(b) *Contents of order form.* Every person so transferring a firearm shall set forth in each copy of such order the manufacturer's number or other mark identifying such firearm, and shall forward a copy of such order to the Secretary or his delegate. The original thereof, with stamp affixed, shall be returned to the applicant.

(c) *Exemption in case of registered importers, manufacturers, and dealers.* Importers, manufacturers, and dealers who have registered and paid the tax as provided for in this chapter shall not be required to conform to the provisions of this section with respect to transactions in firearms with dealers or manufacturers if such dealers or manufacturers have registered and have paid such tax, but shall keep such records and make such reports regarding such transactions as may be prescribed by regulations under this chapter.

(d) *Supply.* The Secretary or his delegate shall cause suitable forms to be prepared for the purposes of subsection (a), and shall cause the same to be distributed to officers designated by him.

United States Code, title 26, section 5821:

(a) *Rate.* There shall be levied, collected, and paid upon the making in the United States of any firearm (whether by manufacture, putting together, alteration, any combination thereof, or otherwise) a tax at the rate of $200 for each firearm so made.

(b) *Exceptions.* The tax imposed by subsection (a) shall not apply to the making of a firearm—

(1) by any person who is engaged with the United States in the business of manufacturing firearms;

(2) from another firearm with respect to which a tax has been paid, prior to such making, under subsection (a) of this section; or

(3) for the use of—

(A) the United States Government, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, or

(B) any peace officer or any Federal officer designated by regulations of the Secretary or his delegate.

Any person who makes a firearm in respect of which the tax imposed by subsection (a) does not apply by reason of the preceding sentence shall make such report in respect thereof as the Secretary or his delegate may by regulations prescribe.

(c) *By whom paid; when paid.* The tax imposed by subsection (a) shall be paid by the person making the firearm. Such tax shall be paid in advance of the making of the firearm.

(d) *How paid.* Payment of the tax imposed by subsection (a) shall be represented by appropriate stamps to be provided by the Secretary or his delegate.

(e) *Declaration.* It shall be unlawful for any person subject to the tax imposed by subsection (a) to make a firearm unless, prior to such making, he has declared in writing his intention to make a firearm, has affixed the stamp described in subsection (d) to the original of such declaration, and has filed such original and a copy thereof. The declaration required by the preceding sentence shall be filed at such place, and shall be in such form and contain such information, as the Secretary or his delegate may by regulations prescribe. The original of the declaration, with the stamp affixed, shall be returned to the person making the declaration. If the person making the declaration is an individual, there shall be included as part of the declaration the fingerprints and a photograph of such individual.

United States Code, title 26, section 5841:

Every person possessing a firearm shall register, with the Secretary or his delegate, the number or other mark identifying such firearm, together with his name, address, place where such firearm is usually kept, and place of business or employment, and, if such person is other than a natural person, the name and home address of an executive officer

thereof. No person shall be required to register under this section with respect to a firearm which such person acquired by transfer or importation or which such person made, if provisions of this chapter applied to such transfer, importation, or making, as the case may be, and if the provisions which applied thereto were complied with.

United States Code, title 26, section 5844:

Under such regulations as the Secretary or his delegate may prescribe, and upon proof of the exportation of any firearm to any foreign country (whether exported as part of another article or not) with respect to which the transfer tax under section 5811 has been paid by the manufacturer, the Secretary or his delegate shall refund to the manufacturer the amount of the tax so paid, or, if the manufacturer waives all claim for the amount to be refunded, the refund shall be made to the exporter.

United States Code, title 26, section 5845:

No firearm shall be imported or brought into the United States or any territory under its control or jurisdiction, except that, under regulations prescribed by the Secretary or his delegate, any firearm may be so imported or brought in when—

(1) the purpose thereof is shown to be lawful and

(2) such firearm is unique or of a type which cannot be obtained within the United States or such territory.

United States Code, title 26, section 5846:

All provisions of law (including those relating to special taxes, to the assessment, collection, remission, and refund of internal revenue taxes, to the engraving, issuance, sale, accountability, cancellation, and distribution of taxpaid stamps provided for in the internal revenue laws, and to penalties) applicable with respect to the taxes imposed by

sections 4701 and 4721, and all other provisions of the internal revenue laws shall, insofar as not inconsistent with the provisions of this chapter, be applicable with respect to the taxes imposed by sections 5811(a), 5821(a) and 5801.

United States Code, title 26, section 5848:

For purposes of this chapter—

(1) *Firearm.* The term "firearm" means a shotgun having a barrel or barrels of less than 18 inches in length, or a rifle having a barrel or barrels of less than 16 inches in length, or any weapon made from a rifle or shotgun (whether by alteration, modification, or otherwise) if such weapon as modified has an overall length of less than 26 inches, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition.

(2) *Machine gun.* The term "machine gun" means any weapon which shoots, or is designed to shoot, automatically or semiautomatically, more than one shot, without manual reloading, by a single function of the trigger.

(3) *Rifle.* The term "rifle" means a weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed metallic cartridge to fire only a single projectile through a rifled bore for each single pull of the trigger.

(4) *Shotgun.* The term "shotgun" means a weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed shotgun shell to fire through a smooth bore either a num-

ber of ball shot or a single projectile for each single pull of the trigger.

(5) *Any other weapon.* The term "any other weapon" means any weapon or device capable of being concealed on the person from which a shot can be discharged through the energy of an explosive, but such term shall not include pistols or revolvers or weapons designed, made or intended to be fired from the shoulder and not capable of being fired with fixed ammunition.

(6) *Importer.* The term "importer" means any person who imports or brings firearms into the United States for sale.

(7) *Manufacturer.* The term "manufacturer" means any person who is engaged within the United States in the business of manufacturing firearms, or who otherwise produces therein any firearm for sale or disposition.

(8) *Dealer.* The term "dealer" means any person not a manufacturer or importer, engaged within the United States in the business of selling firearms. The term "dealer" shall include wholesalers, pawnbrokers, and dealers in used firearms.

(9) *Interstate commerce.* The term "interstate commerce" means transportation from any State or Territory or District, or any insular possession of the United States, to any other State or to the District of Columbia.

(10) *To transfer or transferred.* The term "to transfer" or "transferred" shall include to sell, assign, pledge, lease, loan, give away, or otherwise dispose of.

(11) *Person.* The term "person" includes a partnership, company, association, or corporation, as well as a natural person.

United States Code, title 26, section 5851:

It shall be unlawful for any person to receive or possess any firearm which has at any time been transferred in

violation of sections 5811, 5812(b), 5813, 5814, 5844, or 5846, or which has at any time been made in violation of section 5821, or to possess any firearm which has not been registered as required by section 5841. Whenever on trial for a violation of this section the defendant is shown to have or to have had possession of such firearm, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant explains such possession to the satisfaction of the jury.

United States Code, title 26, section 5861:

Any person who violates or fails to comply with any of the requirements of this chapter shall, upon conviction, be fined not more than $2,000, or be imprisoned for not more than 5 years, or both, in the discretion of the court.

Treasury Regulations, section 179.120: Every person in the United States possessing a firearm (a) not registered to him, or (b) acquired by transfer, importation or making without conforming with the provisions of Chapter 53 of the Internal Revenue Code of 1954, if such provisions were applicable at the time of such transfer, importation, or making, must execute an application for the registration of such firearm on Form 1 (Firearms), in duplicate, with the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D.C. If registration is accepted, the duplicate form, after proper endorsement, will be returned to the registrant by the Director, Alcohol and Tobacco Tax Division. The filing of Form 1A (Firearms) in respect to the making of a firearm, Form 2 (Firearms) in respect of newly manufactured firearms and Form 6 (Firearms) in respect of imported firearms shall be accepted, in lieu of Form 1 (Firearms), as registration of the firearms described in such forms. Where the transfer of a registered firearm is reported on Forms 2, 3, 4, and 5 (Firearms) it will not be necessary for the transferee to apply for registration of the firearm on Form 1 (Firearms).

APPENDIX B

FORM 1 (FIREARMS)
(REV. NOV. 1966)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

APPLICATION FOR REGISTRATION OF FIREARM

(Chapter 53, Internal Revenue Code)

(Submit in duplicate for each firearm possessed. See instructions on reverse)

TO: Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington, D. C. 20224

The undersigned hereby applies for registration of the firearm described below, as required by section 5841 of the Internal Revenue Code.

1. DATE

2. NAME AND RETURN ADDRESS OF REGISTRANT *(Number and Street, City, State, ZIP Code)*

3. PLACE OF BUSINESS OR EMPLOYMENT

4. DATE FIREARM ACQUIRED

5. PLACE WHERE FIREARM IS USUALLY KEPT

6. DATE OF BIRTH IF AN INDIVIDUAL *(Month, day, year)*

7. SOCIAL SECURITY NUMBER *(If an individual)*

8. EMPLOYER IDENTIFICATION NUMBER *(If partnership, company, or corporation)*

9. HAVE YOU EVER BEEN CONVICTED OF A FELONY?

☐ YES ☐ NO *(If "Yes," explain in a separate statement indicating disposition of case and attach same to this application)*

10. KIND OF FIREARM *(Machine gun, short barrel shotgun, etc. See instruction 5(B) on reverse)*

11. SERIAL NUMBER

12. LENGTH OF BARREL *(Inches)*

13. OVERALL LENGTH *(If a weapon made from a shotgun or a rifle or if in "Any Other Weapon" category)*

14. CALIBER OR GAUGE

15. MODEL

16. NAME AND ADDRESS OF MANUFACTURER OF FIREARM

17. OTHER MARKS OF IDENTIFICATION

18. IF FIREARM IS UNSERVICEABLE EXPLAIN HOW IT WAS MADE UNSERVICEABLE

I declare under the penalties of perjury that this application for registration has been examined by me and to the best of my knowledge and belief is a true, correct, and complete application for registration.

19. SIGNATURE

20. TITLE OR STATUS *(State whether individual owner, member of firm, or if officer of corporation, give title. If registrant is other than a natural person, give name and home address of an executive officer thereof)*

FOR USE OF INTERNAL REVENUE SERVICE - APPLICANT WILL MAKE NO ENTRY IN THIS PART

21. ☐ ACCEPTED FOR REGISTRATION. THIS FORM WHEN SO CHECKED AND SIGNED BELOW CONSTITUTES EVIDENCE OF REGISTRATION UNDER THE NATIONAL FIREARMS ACT. SUCH REGISTRATION DOES NOT PERMIT THE REGISTRANT TO POSSESS THE FIREARM IN VIOLATION OF STATE OR LOCAL LAW.

22. DATE

23. SIGNATURE, DIRECTOR, ALCOHOL AND TOBACCO TAX DIVISION

See reverse

INSTRUCTIONS

1. Preparation of application for registration of a firearm.--It is preferred that this form be prepared by use of a typewriter, using carbon paper to make an exact duplicate. Pen and ink may be used, but under no circumstances may a lead pencil be used. The form is to be prepared in duplicate and submitted to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington, D. C. 20224.

2. Persons required to register firearms.--Every person possessing a firearm shall register on this form, in duplicate, with the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington, D. C. 20224, the number and other mark identifying such firearm, together with his name, address, place where such firearm is usually kept, and place of business or employment; and, if such person is other than a natural person, the name and home address of an executive officer thereof. In case the firearm is merely in the custody of an employee, such as a watchman, the actual owner should execute this form. No person shall be required to register a firearm which he has previously registered or he has acquired by transfer or importation or has made, if the provisions of chapter 53 of the Internal Revenue Code applied to such transfer, importation, or making, as the case may be, and if the provisions which applied thereto were complied with. (Sec. 5841, I.R.C.)

3. Disposition of application for registration of a firearm.--The duplicate form, after the registration has been accepted, will be returned to the registrant by the Director, Alcohol & Tobacco Tax Division, and the original will be retained in the National Firearms Registration & Transfer Record, Alcohol and Tobacco Tax Division, Washington, D. C.

4. Stolen or lost firearms or documents.--Immediately upon the discovery that the firearm or registration form has been stolen, lost, or destroyed, the person losing possession will immediately upon discovery of the theft, loss, or destruction, report the matter to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington, D. C. 20224. The report will show in detail the circumstances of the theft, loss, or destruction and will include all known facts which may serve to identify the firearm or document.

5. Definitions.--

(A) Felony--Any offense punishable by death or imprisonment for a term exceeding one year.

(B) Firearm--The term "firearm" means a shotgun having a barrel or barrels of less than 18 inches in length, or a rifle having a barrel or barrels of less than 16 inches in length, or any weapon made from a rifle or shotgun (whether by alteration, modification, or otherwise) if such weapon as modified has an overall length of less than 26 inches, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition. (Sec. 5848, I.R.C.)

6. Scope of firearms registration provisions.--The provisions of section 5841 of the Internal Revenue Code, relating to registration of firearms, are applicable to persons residing within the United States (i.e., the several States and the District of Columbia).

7. PENALTIES.--Any person who violates or fails to comply with any of the requirements of chapter 53 of the Internal Revenue Code shall, upon conviction, be fined not more than $2,000 or be imprisoned for not more than 5 years, or both, in the discretion of the court. Moreover, any firearm involved in any violation of the provisions of chapter 53 of the Internal Revenue Code or any regulations promulgated thereunder shall be subject to seizure and forfeiture.